

## TIMOTHY B. THURMAN PARTNER

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TIMOTHY B. THURMAN is a partner at Pietragallo Gordon Alfano Bosick & Raspanti LLP and a member of the firm's Estate & Trust Litigation and Estate Planning & Administration Practice Group. He focuses his practice on estate planning, wealth transfer strategies, fiduciary counseling, and family business succession planning for individuals, families, and closely held business owners. His clients range from individuals and families seeking foundational estate planning to multi-generational families and business owners implementing complex wealth transfer and succession strategies.

Mr. Thurman advises clients on planning strategies designed to preserve assets, minimize tax exposure, and facilitate the orderly transition of wealth across generations. He regularly works with multi-generational families and business owners on sophisticated estate planning structures intended to protect and efficiently transfer significant assets. At the same time, he advises individuals and families on practical estate planning solutions tailored to their specific needs and goals, including the preparation of wills, revocable trusts, and related planning documents that provide clarity, protection, and peace of mind.

His practice includes the design, implementation, and administration of advanced estate planning structures, including irrevocable trusts, charitable planning vehicles, and other tax-efficient wealth transfer strategies. He frequently advises clients on the estate, gift, and generation-skipping transfer tax implications associated with these arrangements while coordinating planning structures that align with clients' long-term family, philanthropic, and business objectives.

Mr. Thurman also works extensively with founders and family-owned businesses on succession planning and ownership transitions. In these matters, he advises clients on governance structures, ownership transfer strategies, and tax-efficient planning techniques intended to preserve enterprise value while ensuring continuity of leadership and family stewardship across generations.

In addition to planning matters, Mr. Thurman counsels fiduciaries and beneficiaries in the administration of estates and trusts and advises clients in complex trust and estate disputes. His ability to combine deep technical knowledge of transfer tax law with practical, solutions-oriented counsel allows him to guide clients through matters that often involve substantial wealth, closely held business interests, and sensitive family dynamics.

Mr. Thurman frequently collaborates with accountants, financial advisors, and other professional advisors to coordinate estate planning strategies that integrate tax planning, investment planning, and business succession objectives. This collaborative approach helps ensure that estate planning strategies are both technically sound and aligned with each client's broader financial and family goals.

Mr. Thurman has been recognized by *The Best Lawyers in America*® in Trusts and Estates since 2021. Prior to

joining Pietragallo Gordon Alfano Bosick & Raspanti LLP, he served as President and Managing Partner of a regional law firm, where he led the firm's strategic growth and operational direction while maintaining an active trusts and estates practice.

Mr. Thurman is actively engaged in the professional community. He previously served as a Council Member of the Real Property, Probate and Trust Law Section of the Pennsylvania Bar Association and the Probate and Trust Law Section of the Allegheny County Bar Association. He is also a member of the Estate Planning Council of Pittsburgh and previously served on the Finance Council of Holy Name Church.

### **Representative Matters**

- Advises families on multi-generational wealth transfer strategies involving irrevocable trusts, generation-skipping transfer tax planning, and integrated estate planning structures.
- Structures succession plans for closely held and family-owned businesses, including ownership transitions designed to preserve enterprise value and ensure continuity of leadership.
- Designs and implements sophisticated trust structures used to transfer appreciating assets outside of taxable estates.
- Advises fiduciaries and beneficiaries in the administration of complex estates and trusts involving closely held businesses, investment portfolios, and real estate holdings.
- Represents trustees, beneficiaries, and family members in significant trust and estate disputes involving fiduciary duties, trust interpretation, and contested estate matters.
- Counsels individuals and families on traditional estate planning, including wills, revocable trusts, powers of attorney, and other foundational planning documents.

### **Bar Admissions**

Pennsylvania